

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department: SHERIFF-BASS LAKE
OPERATIONS (04030)
Function: Public Protection
Activity: Police Protection
Fund: General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	69,613	71,750	74,000	74,000
710103 Extra Help	62,716	85,000	90,000	80,000
710105 Overtime	12,523	10,000	18,000	10,000
710110 Uniform Allowance	866	900	900	900
710200 Retirement	31,608	34,000	34,100	34,100
710300 Health Insurance	4,793	5,500	5,600	5,600
710400 Workers' Compensation Insurance	2,214	2,318	2,518	2,518
TOTAL SALARIES & EMPLOYEE BENEFITS	184,333	209,468	225,118	207,118
<u>SERVICES & SUPPLIES</u>				
720600 Insurance	1,488	551	377	377
720601 Insurance Premium	0	1,118	1,008	1,008
720800 Maintenance - Equipment	23,022	35,000	32,400	31,000
720900 Maintenance - Structures & Grounds	2,079	5,000	4,000	4,000
721300 Office Expense	3,202	4,500	4,500	4,500
721600 Rents & Leases - Equipment	3,000	3,240	6,000	3,500
721900 Special Departmental Expense	801	1,700	1,692	1,000
TOTAL SERVICES & SUPPLIES	33,592	51,109	49,977	45,385
<u>FIXED ASSETS</u>				
740200 Buildings & Improvements	4,524	0	0	0
TOTAL FIXED ASSETS	4,524	0	0	0
TOTAL - SHERIFF-BASS LAKE OPERATIONS	222,449	260,577	275,095	252,503

COMMENTS

This budget is administered by the Sheriff and includes the cost of Lake patrol, boat registration, safety work and facilities maintenance at Bass Lake during the summer season - generally from May 15th to September 30th. This budget is intended to be reimbursed by boat permit fees.

REVENUE

	Actual <u>2007-08</u>	Actual & Estimated <u>2008-09</u>	Projected <u>2009-10</u>
Boat Licenses	\$242,198	\$260,577	\$252,503

Revenue Comment:

Boat license fee revenues offset a majority of the expenditures in this budget. Any additional boat fees are deposited in a trust account to be appropriated by the Board of Supervisors for Bass Lake services. It is recommended that the Auditor-Controller be directed to transfer funds from Trust Fund 6433 (Bass Lake Boat Fees) in order to have revenues equal expenditures and not have this budget be supported by the General Fund.

STAFFING

	2008-09 <u>Authorized</u>	2009-10 <u>Request & Recommend</u>
<u>Permanent</u> Sheriff-Sergeant	1	1

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$74,000 for a Sheriff's Sergeant position. For approximately 10-months out of the year, this position is directly involved with the Bass Lake operation.
- 710103 Extra Help (\$80,000) is recommended to provide approximately 4,500 man-hours at Bass Lake for Seasonal Patrol. This provides for a minimum of 4 full-time Patrol Officers for 10 hours per day for the entire season. Extra Help Lake Deputies will be paid at a rate of \$16.59 per hour while the Registration/Inspection Personnel will be paid at a rate of \$12.94 per hour.

SALARIES & EMPLOYEE BENEFITS (continued)

- 710105 Overtime is recommended at \$10,000.
- 710110 Uniform Allowance is recommended at \$900.
- 710200 Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300 Health Insurance is based on the employer's share of health insurance premiums.
- 710400 Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720600 Insurance contribution reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720601 Insurance Premium (\$1,008) provides water craft insurance for the County boats operated at Bass Lake.
- 720800 Maintenance - Equipment (Boat) (\$31,000) covers the cost of operating and maintaining two patrol boats and two jet skis. Funds have been budgeted in this account for the continued replacement of buoys.
- 720900 Maintenance - Structures and Grounds is recommended at \$4,000. This account provides funds to maintain boat docks, tower, registration booth, and buoys.
- 721300 Office Expense is recommended at \$4,500. These funds provide for the printing of boat registration and safety booklets.
- 721600 Rents & Leases - Equipment is recommended at \$3,500. This account pays for the rental of vehicles from the Central Garage at 54¢ per mile at approximately 6,500 miles per year.
- 721900 Special Departmental Expense is recommended at \$1,000. These funds provide for the purchase of life jackets, rope bumpers, first aid supplies, chairs, fire extinguishers, etc.